



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

23 Judith Basin 0593 Stanford K-12 Schools

0464 Stanford K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	823,234.43	823,234.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	43,769.47	43,769.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,077.04	2,077.04	0.00	0.00	0.00	0.00
222X Educational Media Services	10.00	10.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,845.20	174,845.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,472.17	2,472.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,766.07	10,788.97	52,977.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	488,737.73	488,737.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	219,747.09	132,847.09	0.00	86,900.00	0.00	0.00
31XX Food Services	76,339.21	76,339.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,490.28	7,490.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,263.97	29,263.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,859.52	0.00	0.00	2,859.52	0.00	0.00
Totals	1,934,612.18	1,791,875.56	52,977.10	89,759.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,934,612.18					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0464 Stanford K-12 Schools	Indirect/Direct	52,977.10 / 1,791,875.56		2.96%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0464 Stanford K-12 Schools	0.0271	0.0265	0.0260	0.0260	2.96%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0464 Stanford K-12 Schools	0.0000	0.0265	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0464 Stanford K-12 Schools	0.0271	0.0265	0.0260	0.0260	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0464 Stanford K-12 Schools				2.57%	

Line F Average of LE's contained under one School System Code (SS)				<u>2017</u>	<u>SS Reclaasified Rate</u>
0593 Stanford K-12 Schools				2.57%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

23 Judith Basin 0597 Hobson K-12 Schools

0469 Hobson K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,071,625.65	1,071,625.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,577.35	2,577.35	0.00	0.00	0.00	0.00
222X Educational Media Services	147.99	147.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,031.69	133,031.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,723.32	10,733.30	35,990.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	186,413.93	186,413.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,622.94	57,622.94	0.00	0.00	0.00	0.00
31XX Food Services	86,346.85	86,346.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,447.01	25,447.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,753.20	66,753.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,551.67	0.00	0.00	4,551.67	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,474.47	0.00	0.00	3,474.47	0.00	0.00
Totals	1,684,716.07	1,640,699.91	35,990.02	8,026.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,684,716.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0469 Hobson K-12 Schools	Indirect/Direct	35,990.02 / 1,640,699.91		2.19%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0469 Hobson K-12 Schools	0.0195	0.0192	0.0190	0.0190	2.19%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0469 Hobson K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0469 Hobson K-12 Schools	0.0195	0.0192	0.0190	0.0190	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0469 Hobson K-12 Schools			1.87%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0597 Hobson K-12 Schools		1.87%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

23 Judith Basin 0600 Geyser Public Schools

0472 Geyser Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	397,504.23	397,504.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,637.58	11,637.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,996.41	1,996.41	0.00	0.00	0.00	0.00
222X Educational Media Services	17,393.66	17,393.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,306.48	74,306.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,912.80	1,509.43	16,403.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,169.28	58,169.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,774.51	45,024.51	0.00	29,750.00	0.00	0.00
31XX Food Services	52,880.00	52,880.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,816.18	4,816.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,658.15	1,658.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,550.61	10,550.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,675.65	507.24	0.00	1,168.41	0.00	0.00
Totals	725,275.54	677,953.76	16,403.37	30,918.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	725,275.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

23 Judith Basin 0600 Geyser Public Schools

0473 Geyser H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	252,992.90	252,992.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,112.79	19,112.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,178.74	5,178.74	0.00	0.00	0.00	0.00
222X Educational Media Services	16,458.36	16,458.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,313.57	101,413.57	0.00	9,900.00	0.00	0.00
25XX Support Services - Business	28,389.65	1,509.43	26,880.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,483.13	97,483.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,275.64	44,525.64	0.00	29,750.00	0.00	0.00
31XX Food Services	20,623.27	20,623.27	0.00	0.00	0.00	0.00
33XX Community Services	800.00	800.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,567.63	8,567.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,208.57	31,208.57	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,060.00	0.00	0.00	18,060.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	737.94	0.00	0.00	737.94	0.00	0.00
Totals	685,202.19	599,874.03	26,880.22	58,447.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	685,202.19					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0472 Geyser Elem	Indirect/Direct	16,403.37 / 677,953.76	2.42%				
	LE 0473 Geyser H S	Indirect/Direct	26,880.22 / 599,874.03	4.48%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0472 Geyser Elem			0.0303	0.0300	0.0306	0.0294	2.42%
	0473 Geyser H S			0.0303	0.0300	0.0306	0.0294	4.48%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0472 Geyser Elem			0.0303	0.0300	0.0306	0.0000	
	0473 Geyser H S			0.0303	0.0300	0.0306	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0472 Geyser Elem			0.0303	0.0300	0.0306	0.0294	
	0473 Geyser H S			0.0303	0.0300	0.0306	0.0294	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0472 Geyser Elem						2.75%	
	0473 Geyser H S						3.14%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0600 Geyser Public Schools			Your Preliminary Rate by School System (SS) is:			2.95%	
				This same rate is applied to both EL and HS in the same SS				

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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